

AUDITING PROCEDURES REPORT

Issued under P.A. 2 of 1968, as amended. Filing is mandatory.

Local Government Type: <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Government Name: <u>District Court Funds of District No. 21, City of Garden City,</u> <u>Michigan</u>	County Wayne
Audit Date June 30, 2004	Opinion Date September 9, 2004	Date Accountant Report Submitted To State: December 17, 2004	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations.

You must check the applicable box for each item below:

- | | |
|---|---|
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91] or P.A. 55 of 1982, as amended [MCL 38.1132]) |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95). |

We have enclosed the following:	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reports on individual federal assistance programs (program audits).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Single Audit Reports (ASLGU).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Certified Public Accountant (Firm Name): PLANTE & MORAN, PLLC			
Street Address 27400 Northwestern Hwy.	City Southfield	State MI	ZIP 48034
Accountant Signature <i>Plante & Moran, PLLC</i>			

**District Court Funds of
District No. 21
City of Garden City, Michigan**

**Financial Report
with Additional Information
June 30, 2004**

District Court Funds of District No. 2 I

City of Garden City, Michigan

Contents

Report Letter	I
Financial Statement	
Balance Sheet	2
Notes to Balance Sheet	3
Report Letter	4
Additional Information	
Schedules of Cash Receipts and Disbursements	5



Plante & Moran, PLLC
27400 Northwestern Highway
P.O. Box 307
Southfield, MI 48037-0307
Tel: 248.352.2500
Fax: 248.352.0018
plantemoran.com

Independent Auditor's Report

To District Judge Richard L. Hammer, Jr.
District Court No. 21
Garden City, Michigan

We have audited the accompanying balance sheet of the District Court Funds of District No. 21 as of June 30, 2004. This financial statement is the responsibility of District Court No. 21, City of Garden City, Michigan's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statement referred to above presents fairly, in all material respects, the financial position of District Court No. 21, City of Garden City, Michigan as of June 30, 2004, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statement does not present a management's discussion and analysis, which would be an analysis of the financial performance for the year. The Governmental Accounting Standards Board has determined that this analysis is necessary to supplement, although not required to be a part of, the basic financial statements.

Plante & Moran, PLLC

September 9, 2004

A member of



A worldwide association of independent accounting firms

District Court Funds of District No. 2 I

City of Garden City, Michigan

Balance Sheet
June 30, 2004

	Depository Accounts	Bond Account	Total
Assets - Cash (Note 2)	<u>\$ 64,399</u>	<u>\$ 20,378</u>	<u>\$ 84,777</u>
Liabilities			
Due to District Control Unit	\$ 45,997	\$ -	\$ 45,997
Due to Wayne County Treasurer	2,586	-	2,586
Due to Wayne County Sheriff	250	-	250
Due to State of Michigan	15,566	-	15,566
Refundable bonds	<u>-</u>	<u>20,378</u>	<u>20,378</u>
Total liabilities	<u>\$ 64,399</u>	<u>\$ 20,378</u>	<u>\$ 84,777</u>

District Court Funds of District No. 21

City of Garden City, Michigan

Notes to Balance Sheet
June 30, 2004

Note 1 - Significant Accounting Policies

The funds of District Court No. 21, City of Garden City, Michigan (the "District Court") are Agency Funds. The financial activities of the funds are limited to collection of amounts that are subsequently returned or paid to third parties. Accordingly, the operations of the funds are limited to cash transactions. In accordance with accounting principles generally accepted in the United States of America, there are no component units to be included in this financial statement.

The following is a summary of the significant accounting policies used by the District Court:

The bond and general accounts of the District Court are Agency Funds. The financial activities of the funds are limited to collection of amounts that are subsequently returned or paid to third parties. The funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

Note 2 - Deposits

The District Court's cash at June 30, 2004 is composed of deposits totaling \$84,777. The deposits were reflected in the accounts of the bank (without recognition of checks written but not yet cleared or of deposits in transit) at \$81,374, all of which was covered by federal depository insurance.

Additional Information



Plante & Moran, PLLC
27400 Northwestern Highway
P.O. Box 307
Southfield, MI 48037-0307
Tel: 248.352.2500
Fax: 248.352.0018
plantemoran.com

To District Judge Richard L. Hammer, Jr.
District Court No. 21
Garden City, Michigan

We have audited the financial statement of the District Court Funds of District No. 21 as of June 30, 2004. Our audit was made for the purpose of forming an opinion on the financial statement taken as a whole. The additional information for the year ended June 30, 2004 listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statement of the District Court Funds of District No. 21. This information has been subjected to the procedures applied in the audit of the financial statement and, in our opinion, is fairly stated in all material respects in relation to the financial statement taken as a whole.

Plante & Moran, PLLC

September 9, 2004

District Court Funds of District No. 2 I

City of Garden City, Michigan

Schedules of Cash Receipts and Disbursements Year Ended June 30, 2004

	Depository Accounts	Bond Account	Total
Cash Balance - July 1, 2003	\$ 67,513	\$ 20,366	\$ 87,879
Receipts			
Fines and fees collected	781,257	-	781,257
Probation monies	76,062	-	76,062
Bond receipts	-	164,164	164,164
Total receipts	857,319	164,164	1,021,483
Disbursements			
Transfers to District Control Unit for distribution to:			
District Control Unit General Fund	583,957	-	583,957
District Control Unit Building Fund	31,040	-	31,040
District Control Unit Drunk Driving Fund	7,452	-	7,452
State of Michigan	193,228	-	193,228
Wayne County Treasurer	36,504	-	36,504
Wayne County Sheriff	3,250	-	3,250
Judges' Retirement System	5,002	-	5,002
Bond refunds and forfeitures	-	164,152	164,152
Total disbursements	860,433	164,152	1,024,585
Cash Balance - June 30, 2004	\$ 64,399	\$ 20,378	\$ 84,777